

First Named Applicant: George Zavaliagkos
Serial No.: 10/650,961
Filed: August 27, 2003
Title: TRANSCRIPTION PLAYBACK SPEED SETTING
Examiner: Patel, Hemant Shantilal
Art Unit: 2614

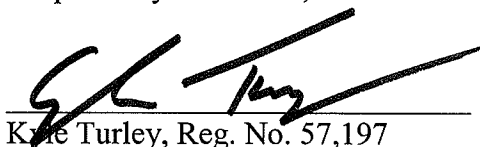
Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE AND ISSUE FEE DUE

In response to the Notice of Allowance and Fee(s) Due, mailed August 17, 2007, the following is submitted herewith for filing in the above-referenced application: Part B of Form PTOL-85 Fee(s) Transmittal; electronic payment in the amount of \$1,430.00 for the issue fee (\$1400-large entity fee) and payment for 10 copies of patent (\$30.00). Also submitted herewith are six replacement drawings including Figures 1-6.

These fees are due on or before November 19, 2007. Accordingly, this submission is timely filed. Although no other fees are believed due, the Director is hereby authorized to charge any additional fees that may be due, or to credit any overpayment to Account No. 50-0311, Ref. No. 19736-015.

Respectfully submitted,



Kyle Turley, Reg. No. 57,197
Attorney for Applicants
MINTZ, LEVIN, COHN, FERRIS,
GLOVSKY AND POPEO, PC
One Financial Center
Boston, MA 02111
Tel.: (617) 542-6000
Fax: (617) 542-2241
Customer No. 30623

Date: August 22, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named Applicant: George Zavaliagkos
Serial No.: 10/650,961
Filed: August 27, 2003
Title: TRANSCRIPTION PLAYBACK SPEED SETTING
Examiner: Patel, Hemant Shantilal
Art Unit: 2614

VIA ELECTRONIC FILING

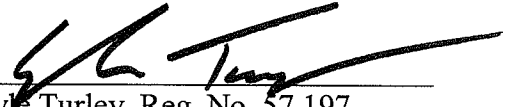
COMMENTS ON STATEMENTS OF REASONS FOR ALLOWANCE

Applicants thank the Examiner for the allowance of claims 5, 9-13, 15, 21-23, 25, 34-38 and 40-50. Applicants acknowledge the Examiner's statement of reasons for allowance as set forth in various communications. Applicants assert that the claims contain one or more features mentioned or not mentioned by the Examiner that independently, or when combined, establish the patentability of one or more of the claims.

Applicants reserve the right to introduce, articulate, or otherwise present any such reasons for allowance as may be appropriate concerning the claims.

The Director is hereby authorized to charge any fees which may be required, or credit any overpayment, to Deposit Account 50-0311, Reference No. 19736-015. The Director is further authorized to charge any required fee(s) under 37 C.F.R. §§ 1.19, 1.20, and 1.21 to the abovementioned Deposit Account.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'K. Turley', is written over a horizontal line.

Kyle Turley, Reg. No. 57,197
Attorney for Applicants
MINTZ, LEVIN, COHN, FERRIS,
GLOVSKY AND POPEO, PC
One Financial Center
Boston, MA 02111
Tel.: (617) 542-6000
Fax: (617) 542-2241
Customer No. 30623

Date: August 22, 2007

4124804v.1